

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re:** : **Chapter 11 Case No.**  
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
: **Debtors.** : **(Jointly Administered)**  
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**SECOND SUPPLEMENTAL ORDER  
GRANTING ONE HUNDRED EIGHTY-SIXTH  
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the one hundred eighty-sixth omnibus objection to Claims, dated September 9, 2011 (the “One Hundred Eighty-Sixth Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the One Hundred Eighty-Sixth Omnibus Objection to Claims; and due and proper notice of the One Hundred Eighty-Sixth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A, attached to the One Hundred Eighty Sixth Omnibus Objection to Claims; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ One Hundred Eighty-Sixth Omnibus Objection to Claims.

second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Eighty-Sixth Omnibus Objection to Claims is in the best interests of the LBHI, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Eighty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Eighty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that the Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order shall not affect any alleged security or ownership interest in funds held by Deutsche Bank Trust Company Americas or Deutsche Bank National Trust Company as Trustee, Supplemental Interest Trust Trustee or in other fiduciary capacities (“DB as Trustee”), or any defenses or challenges to such alleged security or ownership interest, in connection with any transaction listed on Exhibit 1 annexed hereto solely to the extent such funds are currently held by DB as Trustee; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any valid rights of setoff, netting and/or recoupment in connection with any claims listed on Exhibit 1 annexed hereto and that all such rights, if any, of setoff, netting and/or recoupment, and all defenses thereto, are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any claims listed on Exhibit A annexed to the One Hundred Eighty-Sixth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
May 3, 2012

s/ James M. Peck  
Honorable James M. Peck  
United States Bankruptcy Judge

**Exhibit 1**

<b>Claimant</b>	<b>Claim Number</b>
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	65602
DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE	18541
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18474
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18475
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18476
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18477
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18478
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18479
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18480
DEUTSCHE BANK TRUST COMPANY AS TRUSTEE	18481
DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE	18482
DEUTSCHE BANK NATIONAL TRUST COMPANY, AS TRUSTEE	18484
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18491
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18492
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18493
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18494
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18495
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18496
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18497
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18498
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18499
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18500
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18501
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18502
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18503
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18506
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18507
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18510
DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE	18512
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18523
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18524
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18533
DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE	18534
DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE	18540
DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE	18514
DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE	18483